

MAYFIELD CITY SCHOOL DISTRICT

**ANNUAL
APPROPRIATIONS**

2015-2016



Prepared by:

Scott C. Snyder, Treasurer

September 22, 2015

THE BUDGET – ITS PURPOSE

Education is a service-oriented business. While profit and loss provides an immediate measure of fiscal success or failure, in the educational setting the measures of success are more complicated and long term. A child that is graduating in June 2016 entered our school system in the fall of 2003. A school system has its students for thirteen years and those years are shaped by incredible individual change and significant social, technical and economic changes.

Our responsibility to the shareholders (community members) and investors (primarily property owners) is not diminished by time but rather enhanced. We must use, as effectively and efficiently as possible, the resources we have been provided.

Basis of Presentation

This Budget represents anticipated revenues and expenditures for all funds under the control of the Mayfield City School District. The Budget is for the period July 1, 2015 to June 30, 2016. All amounts are on a cash basis. When revenue is shown, the amount represents the actual cash the District expects to receive for the fiscal year. All amounts for expenditures represent the actual checks expected to be paid for the year. At the end of the year, the District will have outstanding purchase orders and obligations that are outstanding but not yet paid. These obligations are called encumbrances. The fund balance is the amount remaining at the end of the year. The revenues less expenditures and encumbrances plus the fund balance at the beginning of the year, provides the ending fund balance. In other words, what's left to start the new fiscal year.

The general fund appropriations represented herein are reflective of and incorporate the assumptions and amounts that are included in the five-year forecast presented for adoption by the Mayfield City School District Board of Education on September 22, 2015. All other fund appropriations presented were developed with the assistance of district administration, staff, and other related personnel. It is important to note that the appropriations document is based on information that is presently known or assumed and those additions, deletions, and modifications will be incorporated when appropriate and authorized.

BUDGET / PROGRAM DEVELOPMENT

The annual planning process for the school district begins in the fall when the Board of Education and the administrative team review the program needs and strategic goals. A five-year forecast of revenues and expenditures is prepared for the coming year and is filed with the Ohio Department of Education by October 31st and then re-filed between April 1st and May 31st of that same fiscal year. These projections are used in the preparation of the Tax Budget, which is presented to the Board of Education at its first meeting in January of each year and then submitted, to the Cuyahoga County Budget Commission for certification. The Tax Budget is an "asking budget" where the school district requests the county taxing authority to levy the amount approved by the voters that is sufficient to generate the revenues requested by the school district.

The five-year forecast is amended, approved, and re-submitted to the Ohio Department of Education, if necessary, and serves as the basis for building the Annual Appropriations Measure. Each administrator and director is provided a financial printout that includes budget amounts that have been prorated based upon historical spending patterns and anticipated needs. The administrator and/or director reviews the financial allocations making modifications where appropriate in order to meet the specific goals included in the Mayfield Vision as found on pages 5 & 6. Staffing requirements based upon anticipated new enrollment, curricular and support service needs are factored into the process.

Once appropriations are developed, they are presented to the Board of Education prior to October 1st for review and adoption.

Once adopted, the school district operates under the authorized appropriations. They are monitored continually by the Treasurer, and reviewed by the Superintendent and the Board of Education each month. Budgets are appropriated at the fund level and managed at the object account level within a function. The appropriate manager or administrator must approve all purchase order requests. The Superintendent or Business Manager approves the appropriateness of the expenditure. The Business Manager serves as purchasing agent and reviews the public purpose of the purchase. The Treasurer then certifies that there are sufficient funds available to cover the requested expenditure. Necessary funds are then encumbered and purchase orders are released to vendors. Those requests that exceed the available appropriation are returned to the requisitioner until additional funds are secured.

The Fiscal Planning Cycle

← 12 Months →

Planning for the Five-Year Forecast	Planning for Annual Appropriations	Operations Under Appropriations	Review & Modify as Required		
		Planning for the Five-Year Forecast	Planning for Annual Appropriations	Operations Under Appropriations	Review & Modify as Required

← 24 Months →



MAYFIELD VISION TIMELINE & KEY STRATEGIES

Continue **Initiate** **Complete**

Student Learning and Academic Excellence - Close the achievement gap and improve student performance as measured by PARCC, AP scores, OGT, ACT, SAT.

2015-16		
Status	Key Strategies	Point Person
	STEM2M continues	
	→ Center for Innovation (library) – Excel TECC medical technologies and CADD	
	PBL learning training continues K-12	
	Excel TECC expansion and program alignment continues	
	→ Contract signed to add Willoughby-Eastlake Schools to Excel TECC consortium. Begin moving Business Academy & Auto Tech to their sites.	
	→ Construction Trades operational placement ongoing dialog with determination by the end of the academic year.	
	→ Further discussion around program expansion – consideration given to welding, sports training/medicine, hospitality, etc.	
	Handheld learning device phase in pilots and training.	
	MCHI expansion and integration discussion continue.	
	Website content management system and learning management system implementation continues.	
	New Elementary schedule implemented. Staff survey in January 2016 will be deployed to gain feedback.	
	HS blended learning Pilot is launched with beta group.	
	SBG K-8 complete	

Fiscal Stewardship and Operations – Create the infrastructure and efficient/effective operations that support the vision of the district through reallocation and allocation of resources to teaching and learning as measured by 3-5 year levy cycles, expenditure growth rate to average 2%, resource allocation analysis, ROI, millage rates, number of shared services opportunities, market share.

2015-16		
Status	Key Strategies	Point Person
	Curriculum and course auditing process developed.	
	HS scheduling planning and training discussions begin.	
	Elementary schedule pilots linked to implementation of RTI model continue.	

	Special education and student services alignment work continues.	
	HVAC at MMS scope development begins. Work is contingent upon the next levy passage.	
	Temporary cooling solution evaluated for feasibility, cost viability, & implementation if possible at the MMS.	
	Levy planning begins in July 2015.	
	Website content management system and learning management systems options continuing.	
	Round 1 of surveillance phase in.	
	Technology band-width complete	
	Transition of Business Services to Treasurer and HR	

Community Relations and Family Partnerships – Create partnerships and strategic alliances to promote and support the vision of the district as measured by the number of/impact of partnerships, levy support, community satisfaction surveys.

2015-16		
Status	Key Strategies	Point Person
	Mayfield Business Alliance work on refocus continues	
	PARCC Education	
	Marketing plan strategies in progress	
	Action planning based on the analysis of 2014-15 community survey results	

Growing Leadership, Talent and Professional Capacity – Build leadership capacity at all levels required to support the district vision, mission, and goals as measured by number of internal candidates for leadership positions, administrator evaluation results, stakeholder feedback regarding clarity of communication of vision, mission, goals, and strategies and use of data to drive decision making.

2015-16		
Status	Key Strategies	Point Person
	Refinement and improvement and improvement of the professional development framework for all administrators, board members, certified and classified staff.	
	PLC/BLT business rules implemented	
	Continue formal training of BLT's	
	Establish a system-wide monitoring tool of building goals and action steps to filter to the DLT	

OPERATING BUDGET DEVELOPMENT TIME TABLE

For Fiscal Year July 1, 2016 - June 30, 2017

DATE	ACTIVITY	RESPONSIBILITY
11/05/15	Review FY15/16 Budget priorities, needs assessment	Cabinet
11/19/15	Review Enrollment – FY15/16 current & FY16/17 estimated	Cabinet
12/10/15	Interviews with Building Admin regarding staffing	Treasurer, H/R-Operations, Asst Supt., Pupil Services, Building & Dept. Admin.
12/17/15	Review of budget schedule, revise 5-year forecast assumptions where necessary & appropriate	Cabinet
12/18/15	2016 Tax Budget available for public inspection	Treasurer
01/07/16	2016 Tax Budget Hearing, Approval, Filing	Treasurer, Superintendent, BOE
01/21/16	Update FY16/17 budget priorities, needs assessments, Mayfield Vision alignment - Update staffing, priorities, etc.	Cabinet
02/19/16	Update General Fund end of year targets FY16/17	Superintendent, Treasurer
02/29/16	Revenue/Expenditure Templates mailed (All Funds except GF)	Treasurer
03/04/16	Finalize FY16/17 Budget priorities, needs assessment, staffing areas & priorities, etc.	Cabinet
03/14/16	Expenditure Templates e-mailed (General Fund Only)	Treasurer
04/01/16	All Expenditure Templates Returned	Cabinet, Bldg. Admin, etc.
04/04/16	Review insurance trends, rate recommendation for FY16/17	Treasurer, Consultant
04/08/16	Update revenue estimates FY16/17, inserting rates & collection expectations	Treasurer
04/12/16	Update fixed cost items, negotiated agreements, utilities, contractual services etc.	Treasurer, Asst. Supt., H/R-Operations, Pupil Personnel
04/14/16	Staffing Review, Analysis, & Update	Cabinet
04/21/16	1 st Draft FY16/17 Appropriations (All Funds)	Treasurer
04/28/16	1 st Review of the FY16/17 Appropriations (GF-Only)	Cabinet
04/30/16	FY15/16 Purchase Order Deadline (All Funds)	All district staff
05/12/16	2 nd & Final Review of the FY16/17 Appropriations (GF-Only)	Cabinet
05/13/16	Appropriations & Five-Year Forecast submitted to the BOE for review & feedback	Treasurer
05/18/16	FY16/17 Annual Appropriations, Five-Year Forecast recommendation & approval, Approval of Tax Year 2016 & Collection Year 2017 Tax Rates	Treasurer, BOE
05/23/16 to 06/12/16	FY16/17 requisition entry	All district staff

06/15/16 to 06/26/16	BEGIN FY15/16 FISCAL YEAR END CLOSE	Treasurer's Staff
06/30/16	FY15/16 Year end close & approval of financials	Treasurer, BOE

ACCOUNTING, FINANCIAL REPORTING AND INTERNAL CONTROLS

The district's accounting system is organized on a "fund" basis. Each fund is a distinct, self-balancing accounting entity. Records for all funds are maintained on a cash basis; whereby, revenues are recorded when received and expenditures are recognized when invoices for goods and services are paid.

The Reporting Entity

The Mayfield City School District 2015-16 Operating Budget includes all funds controlled by or dependent upon the executive body - the Board of Education. City and County operations are not part of this report nor are the operations of the Mayfield Public Library. Private educational programs are also not part of this document except where the school district serves as fiscal agent for State of Ohio pass through funds.

All funds of the school district are organized according to the following fund classification and chart of funds for the 2015-16 fiscal year.

1. **Governmental Funds** are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial operations.
2. **Special Revenue Funds** are used to account for proceeds from specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing the goods or services to the general Network public on a continuing basis be financed or recovered primarily through users' charges.
4. **Internal Services Funds** are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis.
5. **Fiduciary Funds** are used to account for assets held by the School District under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the School District's own programs.

6. **Agency Funds** are used to account for assets held by the School District as an agent for individuals, private organizations, other governments, and/or other funds.
7. **Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.
8. **Debt Service Funds** are used to account for the accumulation of resources to be used for the payment of short-term and long-term general obligation debt principal and interest.

CHART OF FUNDS

1. GOVERNMENTAL FUNDS

001 General Fund

2. SPECIAL REVENUE FUNDS

018 Public School Support
019 Other Local Grants
035 Termination Benefits
300 Academic & Athletic Activity Fund
401 Auxiliary Services
432 E.M.I.S. Grant
440 Entry
451 Data Communications
452 School Net Prof Develop
461 Vocational Educ Enhancement
499 Misc. State Grants
501 Adult Basic Education
516 Title VI-B
524 Carl D. Perkins
532 School District Fiscal Stabilization Fund
533 Title II-D - Targeted Instruction
542 Nutrition Education and Training Program
551 Title III
572 Title I
573 Title V
584 Safe & Drug Free Schools
587 Preschool Disabilities
590 Title II-A
599 Misc. Federal Grants

3. ENTERPRISE FUNDS

006 General Fund
009 Uniform School Supplies
011 Rotary Fund
012 Community Ed & Rec

4. INTERNAL SERVICES FUNDS

014 Internal Services (Consortiums)
024 Employee Benefits

5. FIDUCIARY FUNDS

007 Trust Fund
008 Endowment

6. AGENCY FUNDS

022 Agency Fund
200 Student Managed Activity Fund

7. CAPITAL PROJECT FUNDS

003 Permanent Improvement Fund
004 Building Fund (COPS)
005 Replacement

7. DEBT SERVICE FUNDS

002 Bond Retirement

The Mayfield City School District uses the Uniform School Accounting System (USAS) as prescribed by the Auditor of the State of Ohio to budget and monitor expenditures. This includes a “cash” basis of accounting whereby, revenues are recognized when they are received and expenditures are recognized when they are paid. This budget document is presented on a cash basis of accounting. The district’s Comprehensive Annual Financial Report (CAFR) is prepared based on Generally Accepted Accounting Principles [GAAP] for governmental entities and is available from the school district’s Treasurer.

The USAS expenditure account number can have up to 30 digits. The number is divided into segments with different meanings.

One segment of the account number is the “object”. An object is the service or commodity obtained as the result of a specific expenditure. The objects accounted for by the school district are salaries, fringe benefits, purchased services, supplies, capital outlay, capital replacement, other expenses, transfers/advances, and refunds of a prior year’s expenditure. The objects are defined as follows:

100	Salaries	Amounts paid to employees of the school district who are considered to be in positions of permanent or temporary nature. Leave pay (sick leave, personal leave, vacation, etc.) also is included here.
200	Fringe Benefits	Amounts paid by the school district for retirement, health, life and dental insurance, workers’ compensation, social security, and other amenities as approved by the Board of Education.
400	Purchased Services	Amounts paid for personal services rendered by personnel who are not on the payroll of the school district. Other services, such as electricity, gas, special education tuition and transportation, etc., are included here.
500	Supplies	Amounts paid for material items of an expendable nature that will be consumed, worn out, or deteriorated during use.
600	Capital Outlay	Expenditures for the acquisition of equipment / fixed assets or additions to fixed assets. Included are expenditures for improvements to buildings, improvement to grounds, equipment, furnishings, computers and vehicles.
800	Other Expenses	Amounts paid for goods and services not otherwise classified above. This includes expenditures for awards, memberships, liability insurance and Cuyahoga County Auditor fees.
900	Transfers / Advances Out	Permanent or temporary transfers of money from one fund of the school district to another.

Another segment of the 30 digit expenditure is the "function." A function is the activity a person performs or the purpose for which an expenditure is made. The functions are defined as follows:

Regular Instruction

Instruction includes activities directly dealing with the teaching of pupils or the interaction between the teacher and pupil at the elementary level. Instructional activities are designed primarily to prepare pupils for their activities as citizens, family members and workers.

At the middle school level, learning experiences are concerned with knowledge skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils to understand themselves and their relationships with society.

Learning experiences at the high school are concerned with knowledge skills, appreciation, attitudes and behavioral characteristics considered necessary for all pupils as they learn of various occupations and/or professions and begin to understand themselves and their relationship to society.

Special Instruction

Special instruction is activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include pre-primary, elementary and secondary services for the
① academically gifted, ② disabled, ③ culturally different, ④ disadvantaged and ⑤ other special.

Vocational Program

The vocational program provides instructional activities designed to prepare youths and adults to make informed career choices and to successfully enter, complete and advance in a changing work world. The vocational program is oriented to the high school.

Other Instruction

This includes instruction not necessarily defined elsewhere.

Support Services - Pupils

Support Services - Pupils includes those services, which provide technical (such as guidance, health and psychological services), logistical and computer support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction rather than entities within themselves. They are designed to assess and improve the well being of pupils and to supplement the instructional process. Educational aides, guidance counselors are reported here.

Support Services - Instruction

Support Services - Instruction are activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. This function includes the instructional coordinators for Math/Science, Language Arts/Social Studies, Computer Education, as well as, Media Services, cable TV costs (a very minimal expenditure) and other curriculum and professional development related expenditures.

Support Services - Board of Education

These services relate to activities concerned with establishing and administering policy in connection with operating the school district. Stipends that are included here are for the five elected members of the Board of Education. Expenses incurred by the Board of Education members to attend various training opportunities and other business meetings are paid here.

Support Services - Administrative

Administrative Support Services are concerned with the overall administrative responsibilities of the school district, its operations and the buildings. The Superintendent is the Chief Executive Officer of the school district with total administrative responsibility of all programs and operational functions. The Superintendent reports directly to the Board of Education. The operations of the Superintendent's Office, Assistant Superintendent, Human Resources, Curriculum Development and Building Principals' Offices are included here.

Fiscal Services

Fiscal Services is concerned with the financial operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, auditing, cash controls, and fiscal services rendered by persons in the Treasurer's Office. Fees paid to the Cuyahoga County Auditor for collecting and sending the district its revenues are expended in this function. The Treasurer also serves as Official Secretary to the Board of Education and prepares the minutes of the Board of Education meetings. The Treasurer reports directly to the Board of Education.

Business Services

Business Services is concerned with the areas of purchasing, receiving, transportation, all insurance and liability areas, exchanging and maintaining goods and services for the school district, recording inventory, and the administration of operations, maintenance and all support staff functions. The Business Manager serves as the purchasing agent for the district and his activities are included here. The Business Manager reports to the Superintendent.

Operations & Maintenance

The Operations and Maintenance function includes activities associated with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of the buildings.

Support Services - Transportation

The costs of all school district transportation operations are recorded in this function. It includes transportation to school activities and between home and school as provided by state law.

Support Services - Central

This area encompasses those activities, other than general administration, which support each of the other instructional and supporting service programs, including planning, research, development evaluation, information staff, statistical and data processing services. The expenses of maintaining the Education Management Information System (EMIS) student and staff databases are included in this function.

Academic and Subject Oriented

This function records those expenses for subject matter and experiences usually not provided in a regular class, designed for pupils who wish to participate in such experiences on an individual basis, in small groups or in large groups - at school events, public events or a combination of these - for purposes such as motivation, enjoyment or skill improvement. Credit is not usually granted for participation in these activities.

Sports Oriented Activities

Sports orientated expenses for athletics and sports activities offered students on a voluntary basis are expended in this function.

School & Public Service Co-Curricular Activities

Included here are civic and social oriented activities organized primarily to provide for pupil participation in experiences that relate to governmental bodies, citizen involvement and school service.

Facilities

This function is concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-up equipment, and improving sites.

Transfers Out

This function is to record transactions that withdraw money from one fund and permanently place it in another.

Advances Out

This function records transactions that withdraw money from one fund to another fund, in anticipation of future revenue with which to repay the fund making the advance. Repayment is anticipated to be made within one year.

Refund of Prior Year Receipts

Occasionally the school district is required to refund payments that it received in the previous year. These funds are expended in this function.

Internal Controls

While developing the district's accounting system, careful consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

The District uses a fully automated accounting system and an automated system of control for fixed assets, inventory and payroll. Coupled with the manual auditing of each purchase order before payment, these systems help ensure that the financial information generated is both accurate and reliable.

In addition to interim financial statements, each administrator and director is furnished monthly reports showing the status of the budget accounts for the cost-centers for which they are responsible. The reports detail monthly transactions and summarize the balances available to be spent from the appropriations allocated for goods and services among their cost-center functions. Other financial reports are available upon request at any time throughout the fiscal year.

The Annual Appropriation Measure

The Mayfield City School District Board of Education in accordance with ORC 5705.36 must adopt an annual appropriation resolution by October 1st of each fiscal year. An appropriation is the fundamental prerequisite to the authority to spend public money, and school officials cannot spend school money until an appropriation resolution is adopted by the Board of Education. The appropriation measure is the source document that details the fund, the dollar amount, and the legal level of budgetary control.

Mr. Fornaro moved the adoption of the following resolution,

The following table represents the Annual Appropriation Measure for the fiscal year ending June 30, 2016.

MAYFIELD CITY SCHOOLS ANNUAL APPROPRIATION RESOLUTION FOR THE FISCAL YEAR ENDING JUNE 30, 2016		
#	FUND TYPE	ANNUAL APPROPRIATIONS MEASURE FY 2015-16 09/22/15
001	General Fund	63,884,614.94
002	Bond Retirement	3,721,075.26
003	Permanent Improvement	8,517,513.83
004	Building	1,027,842.33
005	Replacement	0.00
006	Food Services	1,491,466.00
007	Special Trust	406,450.55
008	Endowment	44,505.08
009	Uniform School Supply	408,968.10
011	Rotary Fund - Special Services	3,577,051.37
012	Wildcat Sport & Fitness	335,000.00
014	Internal Services Rotary	9,066,483.32
018	Public School Support	216,205.09
019	Other Local Grants	141,046.80
022	District Agency	54,235.51
024	Employee Benefits Self-Insurance	11,233,603.50
027	Worker's Compensation Self-Insurance	536,700.00
035	Termination Benefits	955,129.00
200	Student Managed Activities	264,162.51
300	District Managed Activities	484,051.22
401	Auxiliary Services	1,059,941.40
451	Data Communications	0.00
499	Misc. State Grants	29,168.79
516	Title VI-B - IDEA, Part B	1,112,867.80
524	Vocational Education: Carl D. Perkins	275,273.98
551	Title III - Limited English Proficient	30,416.68
572	Title I - Targeted Assistance	353,115.01
587	Title VI - Preschool Disabilities	24,705.93
590	Title II-A - Improving Teacher Quality	78,237.20
599	Misc. Federal Grants	155,000.00
TOTALS:		109,484,831.20

Mr. Teresi seconded the Resolution and the roll call being upon its adoption, the vote resulted as follows:

Mr. Fornaro, Aye,

Ms. Groszek, Aye,

Mr. Hess, Aye,

Mr. Hughes, Aye,

Mr. Teresi, Aye,

CERTIFICATE

Section 5705.39, R.C. – No appropriation measure shall become effective until there is filed with the appropriating authority by the county auditor a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure

The State of Ohio Cuyahoga County, ss.

I, Scott C. Snyder, Treasurer of the Board of Education of the Mayfield City School District in said county, and in whose custody the files, journals and records of said Board are required by the Laws of the state of Ohio to be kept, do hereby certify that the foregoing Annual Appropriation Resolution taken and copied for the original Resolution now on file with said Board, that the foregoing Resolution has been compared by me with the said original and that the same is a true and correct copy.

Witness my signature, this 22nd day of September, 2015



Scott C. Snyder, CPA

Treasurer of the Board of Education of the Mayfield City School District, Cuyahoga County, Ohio

Financial Comparisons

The following tables and graphs represent comparisons of the 2014-15 and 2015-16 fiscal year appropriations for all funds. A compliance test is provided to ensure that the appropriations presented do not exceed the estimated revenue from the most recently submitted Certificate of Estimated Resources.

The table below represents the dollar as well as the percentage variances between fiscal year 2014-15 and fiscal year 2015-16 appropriation documents. The general fund appropriation for fiscal year 2015-16 represents an increase of \$425,633 or .67% as compared to fiscal year 2014-15.

MAYFIELD CITY SCHOOLS ANNUAL APPROPRIATIONS ANALYSIS/FINANCIAL COMPARISON FISCAL YEAR 2014-15 VS. FISCAL YEAR 2015-16					
#	FUND TYPE	ANNUAL	ANNUAL	DOLLAR VARIANCE +/-	PERCENTAGE VARIANCE +/-
		APPROPRIATIONS MEASURE FY2014-15 09/17/14	APPROPRIATIONS MEASURE FY2015-16 09/22/15		
001	General Fund	63,458,982.00	63,884,614.94	425,633	0.67%
002	Bond Retirement	4,356,679.04	3,721,075.26	(635,604)	-14.59%
003	Permanent Improvement	7,741,710.00	8,517,513.83	775,804	10.02%
004	Building	4,549,646.23	1,027,842.33	(3,521,804)	100.00%
005	Replacement	0.00	0.00	0	0.00%
006	Food Services	1,488,515.00	1,491,466.00	2,951	0.20%
007	Special Trust	408,108.97	406,450.55	(1,658)	-0.41%
008	Endowment	44,990.39	44,505.08	(485)	-1.08%
009	Uniform School Supply	381,448.30	408,968.10	27,520	7.21%
011	Rotary Fund - Special Services	3,586,840.00	3,577,051.37	(9,789)	-0.27%
012	Wildcat Sport & Fitness	225,000.00	335,000.00	110,000	48.89%
014	Internal Services Rotary	9,338,681.06	9,066,483.32	(272,198)	-2.91%
018	Public School Support	268,667.89	216,205.09	(52,463)	-19.53%
019	Other Local Grants	171,341.27	141,046.80	(30,294)	-17.68%
022	District Agency	50,000.00	54,235.51	4,236	8.47%
024	Employee Benefits Self-Insurance	10,472,290.00	11,233,603.50	761,314	7.27%
027	Worker's Compensation Self-Insurance	536,700.00	536,700.00	0	0.00%
035	Termination Benefits	955,129.00	955,129.00	0	0.00%
200	Student Managed Activities	319,244.14	264,162.51	(55,082)	-17.25%
300	District Managed Activities	712,878.35	484,051.22	(228,827)	-32.10%
401	Auxiliary Services	1,147,041.46	1,059,941.40	(87,100)	-7.59%
451	Data Communications	0.00	0.00	0	0.00%
499	Misc. State Grants	30,558.20	29,168.79	(1,389)	-4.55%
516	Title VI-B - IDEA, PartB	1,027,434.37	1,112,867.80	85,433	8.32%
524	Vocational Education: Carl D. Perkins	282,987.21	275,273.98	(7,713)	-2.73%
551	Title III - Limited English Proficient	41,422.79	30,416.68	(11,006)	-26.57%
572	Title I - Targeted Assistance	340,582.33	353,115.01	12,533	3.68%
587	Title VI - Preschool Disabilities	24,695.45	24,705.93	10	0.04%
590	Title II-A - Improving Teacher Quality	84,720.20	78,237.20	(6,483)	-7.65%
599	Misc. Federal Grants	311,717.81	155,000.00	(156,718)	-50.28%
TOTALS:		112,358,011.46	109,484,831.20	(2,873,180.26)	-2.56%

Additionally, appropriation measures must not exceed the total estimated receipts for each fund as identified on the Official Certificate of Estimated Resources. The table below represents compliance by and between the 2015-16 Annual Appropriations Measure and the most current requested Official Certificate of Estimated Resources as provided by or that will be submitted to the Cuyahoga County Auditor per ORC 5705.36.

MAYFIELD CITY SCHOOLS				
ANNUAL APPROPRIATIONS MEASURE COMPLIANCE ANALYSIS				
FOR THE FISCAL YEAR ENDING JUNE 30, 2016				
#	FUND TYPE	AMENDED ESTIMATED CERTIFICATE #3 09/22/15	ANNUAL APPROPRIATIONS MEASURE FY2015-16 09/22/15	COMPLIANCE AMEND CERT >= APPROP
001	General Fund	86,216,024.84	63,884,614.94	YES
002	Bond Retirement	5,719,477.47	3,721,075.26	YES
003	Permanent Improvement	8,786,480.25	8,517,513.83	YES
004	Building	1,027,842.33	1,027,842.33	YES
005	Replacement	0.00	0.00	YES
006	Food Services	1,795,794.12	1,491,466.00	YES
007	Special Trust	458,578.75	406,450.55	YES
008	Endowment	44,505.41	44,505.08	YES
009	Uniform School Supply	435,756.56	408,968.10	YES
011	Rotary Fund - Special Services	4,163,113.84	3,577,051.37	YES
012	Wildcat Sport & Fitness	656,913.77	335,000.00	YES
014	Internal Services Rotary	12,086,323.62	9,066,483.32	YES
018	Public School Support	255,090.24	216,205.09	YES
019	Other Local Grants	142,661.67	141,046.80	YES
022	District Agency	77,796.90	54,235.51	YES
024	Employee Benefits Self-Insurance	12,439,040.60	11,233,603.50	YES
027	Worker's Compensation Self-Insurance	1,261,015.41	536,700.00	YES
035	Termination Benefits	980,393.78	955,129.00	YES
200	Student Managed Activities	296,506.24	264,162.51	YES
300	District Managed Activities	719,293.33	484,051.22	YES
401	Auxiliary Services	1,059,941.40	1,059,941.40	YES
451	Data Communications	15,000.00	0.00	YES
499	Misc. State Grants	29,168.79	29,168.79	YES
516	Title VI-B - IDEA, PartB	1,154,499.71	1,112,867.80	YES
524	Vocational Education: Carl D. Perkins	305,445.34	275,273.98	YES
551	Title III - Limited English Proficient	30,416.68	30,416.68	YES
572	Title I - Targeted Assistance	353,115.01	353,115.01	YES
587	Title VI - Preschool Disabilities	27,705.93	24,705.93	YES
590	Title II-A - Improving Teacher Quality	80,199.38	78,237.20	YES
599	Misc. Federal Grants	305,764.07	155,000.00	YES
TOTALS:		140,923,865.44	109,484,831.20	YES

GENERAL FUND APPROPRIATIONS

The general fund is the operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

The general fund is typically the largest fund a School District manages. Generally, all or a large portion of local property taxes serves as the primary source of revenue to fund the daily operations. The annual general fund appropriations are developed in conjunction with the five-year forecast. The five-year forecast is a legally required document that details 3-years of historical operating transactions and projections for the ensuing 5-years.

On page 18, the five-year forecast is being presented to demonstrate that the General Fund appropriations reconcile to the current district financial plan. The forecast will be adopted on October 28TH and will include actual expenditures for fiscal year 2014-15 and updated revenue projections for fiscal year 2015-16 based on data from the Cuyahoga County Auditor, Ohio Department of Education, and other local entities.

In addition to the five-year forecast, the Mayfield City School District continues to use as a management tool the annual spending plan or SM-1. The annual spending plan attempts to estimate current fiscal year activity for the period of July 1 through June 30. These estimates are then compared to actual monthly transactions in an ongoing effort to identify trends and assist the district management in monitoring district resources. The spending plan is presented on pages 19 & 20 respectively.

MAYFIELD CITY SCHOOLS								
SM-5 (Five-Year Forecast)								
Description	FY2012/13 Actual	FY2013/14 Actual	FY2014/15 Actual	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate	FY2018/19 Estimate	FY2019/20 Estimate
REVENUES:								
General Property Tax (Real Estate)	48,686,550	49,942,995	51,748,174	50,913,855	51,113,854	51,279,981	51,431,405	51,581,129
Tangible Personal Property Tax	6,429	1,714	0	0	0	0	0	0
Income Tax	0	0	0	0	0	0	0	0
Unrestricted Grants-in-Aid (All 3100's except 3130)	5,626,663	5,781,794	5,903,849	5,651,283	3,050,792	1,640,761	1,519,166	1,385,412
Restricted Grants-in-Aid (All 3200's)	0	83,867	61,690	58,606	55,676	52,892	50,247	47,735
Property Tax Allocation (3130)	5,390,592	5,687,376	5,690,031	5,763,922	5,783,650	5,797,962	5,810,761	5,823,459
All Other Revenues except 1931,1933,1940,1950,5100, 5200	2,832,925	2,381,968	2,676,800	2,672,234	2,596,411	2,619,230	2,642,823	2,667,218
Total Revenues	62,543,159	63,879,714	66,080,543	65,059,900	62,600,382	61,390,826	61,454,403	61,504,952
	4.27%	2.14%	3.45%	-1.54%	-3.78%	-1.93%	0.10%	0.08%
OTHER FINANCING SOURCES:								
Operating Transfers-In (5100)	0	0	0	0	0	0	0	0
Advances-In (5200)	594,461	1,503,902	690,587	690,587	690,587	690,587	690,587	690,587
All Other Financing Sources (including 1931 and 1933)	0	0	0	0	0	0	0	0
Total Other Financing Sources	594,461	1,503,902	690,587	690,587	690,587	690,587	690,587	690,587
Total Revenues and Other Financing Sources	63,137,620	65,383,616	66,771,130	65,750,488	63,290,969	62,081,413	62,144,990	62,195,539
EXPENDITURES:								
Personal Services	34,044,013	33,375,826	34,186,117	33,660,000	35,390,000	37,180,000	38,880,000	40,650,000
Employees' Retirement/Insurance Benefits	12,439,163	12,393,348	13,530,191	13,957,358	14,373,179	15,188,295	16,020,042	16,900,624
Purchased Services	9,599,190	9,664,903	10,444,864	11,290,987	11,844,721	12,428,314	13,043,453	13,691,924
Supplies and Materials	1,941,060	1,991,444	2,050,305	2,275,372	2,328,490	2,383,499	2,440,480	2,499,518
Capital Outlay	309,410	674,028	501,595	280,030	282,831	285,659	288,515	291,401
Other Objects	1,141,297	1,102,404	1,190,390	1,245,868	1,298,256	1,353,066	1,410,415	1,470,424
Total Expenditures	59,474,133	59,201,953	61,903,462	62,709,615	65,517,476	68,818,833	72,082,905	75,503,889
	-0.07%	-0.46%	4.56%	1.30%	4.48%	5.04%	4.74%	4.75%
OTHER FINANCING USES:								
Operating Transfers-Out	735,000	2,225,294	2,154,393	575,000	575,000	575,000	575,000	575,000
Advances-Out	460,536	1,089,087	1,066,557	600,000	600,000	600,000	600,000	600,000
All Other Financing Uses	0	0	0	0	0	0	0	0
Total Other Financing Uses	1,195,536	3,314,382	3,220,950	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000
Total Expenditures and Other Financing Uses	60,669,669	62,516,334	65,124,412	63,884,615	66,692,476	69,993,833	73,257,905	76,678,889
	-0.92%	3.04%	4.17%	-1.90%	4.40%	4.95%	4.66%	4.67%
Operating Surplus/(Deficit)	2,467,950	2,867,282	1,646,718	1,865,872	(3,401,507)	(7,912,420)	(11,112,915)	(14,483,350)
Beginning Cash Balance (July 1) - Excluding Proposed Renewal/ Replacment & New Levies	22,723,738	25,191,688	28,058,970	29,705,688	31,571,561	28,170,053	20,257,634	9,144,718
Ending Cash Balance (June 30)	25,191,688	28,058,970	29,705,688	31,571,561	28,170,053	20,257,634	9,144,718	(5,338,632)
Estimated Encumbrances June 30	2,940,004	2,963,650	3,515,523	3,515,523	3,515,523	3,515,523	3,515,523	3,515,523
Unreserved Fund Balance June 30	22,251,684	25,095,320	26,190,165	28,056,037	24,654,530	16,742,110	5,629,195	(8,854,155)
90 day targeted cash carryover, 365 day year	134	147	147	160	135	87	28	(42)
Cash reserves @ 25% of expenses	10,071,165	10,377,711	10,810,652	10,604,846	11,070,951	11,618,976	12,160,812	12,728,696

MAYFIELD CITY SCHOOLS									
SM-1 (Annual Spending Plan) - ESTIMATE									
2015-16									
Line Number	Description	%	SM-1 Annual Estimate	July	August	September	October	November	December
REVENUES:									
1.010	General Property Tax (Real Estate)	77%	50,913,855	18,504,483	3,476,946	0	0	1,093,685	331,764
1.020	Tangible Personal Property Tax	0%	0	0	0	0	0	0	0
1.030	Income Tax	0%	0	0	0	0	0	0	0
1.035	Unrestricted Grants-in-Aid (All 3100's except 3130)	9%	5,651,283	138,042	133,683	136,280	2,038,286	138,541	249,022
1.040	Restricted Grants-in-Aid (All 3200's)	0%	58,606	0	0	0	0	0	0
1.050	Property Tax Allocation (3130)	9%	5,763,922	0	0	0	0	0	2,974,869
1.060	All Other Revenues except 1931,1933,1940,1950,5100, 5200	4%	2,672,234	61,278	40,045	34,488	29,992	436,769	483,055
1.070	Total Revenues	99%	65,059,900	18,703,802	3,650,673	170,769	2,068,278	1,668,995	4,038,709
OTHER FINANCING SOURCES:									
2.040	Operating Transfers-In (5100)	0%	0	0	0	0	0	0	0
2.050	Advances-In (5200)	1%	690,587	17,190	64,015	1,572	166,351	0	20,362
2.060	All Other Financing Sources (including 1931 and 1933)	0%	0	0	0	0	0	0	0
2.070	Total Other Financing Sources	1%	690,587	17,190	64,015	1,572	166,351	0	20,362
2.080	Total Revenues and Other Financing Sources	100%	65,750,488	18,720,992	3,714,688	172,341	2,234,629	1,668,995	4,059,071
EXPENDITURES:									
3.010	Personal Services	53%	33,660,000	2,438,596	2,394,365	2,712,859	2,816,489	2,823,817	2,826,474
3.020	Employees' Retirement/Insurance Benefits	22%	13,957,358	1,146,283	1,137,773	1,165,967	1,154,828	1,111,442	1,135,160
3.030	Purchased Services	18%	11,290,987	482,367	540,664	702,036	651,764	2,107,636	2,124,079
3.040	Supplies and Materials	4%	2,275,372	193,268	188,098	297,311	202,377	242,502	71,681
3.050	Capital Outlay	0%	280,030	3,896	25,601	88,183	57,044	30,716	8,888
DEBT SERVICE:									
4.300	Other Objects	2%	1,245,868	139,866	14,675	70,277	95,705	164,973	193,756
4.500	Total Expenditures		62,709,615	4,404,276	4,301,176	5,036,632	4,978,206	6,481,085	6,360,039
OTHER FINANCING USES:									
5.010	Operating Transfers-Out	1%	575,000	29,877	1,465	0	0	12,888	0
5.020	Advances-Out	1%	600,000	45,148	88,120	20,203	74,579	30,259	0
5.030	All Other Financing Uses	0%	0	0	0	0	0	0	0
5.040	Total Other Financing Uses		1,175,000	75,025	89,584	20,203	74,579	43,147	0
5.050	Total Expenditures and Other Financing Uses	100%	63,884,615	4,479,300	4,390,760	5,056,835	5,052,785	6,524,232	6,360,039
6.010	Excess of Revenues & Other Financing Sources over (under) Expenditures and Other Financing Uses		1,865,872	14,241,692	(676,073)	(4,884,495)	(2,818,156)	(4,855,237)	(2,300,968)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/ Replacement and New Levies		29,705,688	29,705,688	43,947,380	43,271,307	38,386,812	35,568,656	30,713,419
7.020	Cash Balance June 30		31,571,560	43,947,380	43,271,307	38,386,812	35,568,656	30,713,419	28,412,451
8.010	Estimated Encumbrances June 30		3,515,523	6,208,168	6,036,791	6,459,155	6,187,105	5,739,099	5,383,614
RESERVATION OF FUND BALANCE:									
9.030	Budget Reserve		0	0	0	0	0	0	0
9.070	Bus Purchases		0	0	0	0	0	0	0
9.080	Subtotal		0	0	0	0	0	0	0
10.010	Fund Balance June 30 for Certification of Appropriations		28,056,037	37,739,212	37,234,516	31,927,657	29,381,551	24,974,320	23,028,837

MAYFIELD CITY SCHOOLS									
SM-1 (Annual Spending Plan) - ESTIMATE									
2015-16									
Line Number	Description	%	SM-1 Annual Estimate	January	February	March	April	May	June
REVENUES:									
1.010	General Property Tax (Real Estate)	77%	50,913,855	9,658,214	16,497,462	0	0	1,351,303	0
1.020	Tangible Personal Property Tax	0%	0	0	0	0	0	0	0
1.030	Income Tax	0%	0	0	0	0	0	0	0
1.035	Unrestricted Grants-in-Aid (All 3100's except 3130)	9%	5,651,283	168,301	181,699	151,536	174,622	1,847,954	293,318
1.040	Restricted Grants-in-Aid (All 3200's)	0%	58,606	0	29,303	29,303	0	0	0
1.050	Property Tax Allocation (3130)	9%	5,763,922	0	0	89,716	15,598	105,313	2,578,427
1.060	All Other Revenues except 1931,1933,1940,1950,5100, 5200	4%	2,672,234	50,570	105,816	77,340	64,191	1,072,939	215,750
1.070	Total Revenues	99%	65,059,900	9,877,086	16,814,280	347,894	254,411	4,377,509	3,087,495
OTHER FINANCING SOURCES:									
2.040	Operating Transfers-In (5100)	0%	0	0	0	0	0	0	0
2.050	Advances-In (5200)	1%	690,587	165,408	36,492	0	56,038	26,143	137,017
2.060	All Other Financing Sources (including 1931 and 1933)	0%	0	0	0	0	0	0	0
2.070	Total Other Financing Sources	1%	690,587	165,408	36,492	0	56,038	26,143	137,017
2.080	Total Revenues and Other Financing Sources	100%	65,750,488	10,042,494	16,850,772	347,894	310,449	4,403,652	3,224,512
EXPENDITURES:									
3.010	Personal Services	53%	33,660,000	2,723,450	2,887,552	2,835,398	2,850,317	2,794,516	3,556,167
3.020	Employees' Retirement/Insurance Benefits	22%	13,957,358	1,140,179	1,231,875	1,178,359	1,190,532	1,224,031	1,140,929
3.030	Purchased Services	18%	11,290,987	829,121	562,397	1,271,120	877,398	576,221	566,185
3.040	Supplies and Materials	4%	2,275,372	163,038	175,837	146,189	105,412	234,578	255,083
3.050	Capital Outlay	0%	280,030	12,034	4,086	7,833	13,079	15,893	12,776
DEBT SERVICE:									
4.300	Other Objects	2%	1,245,868	56,076	13,768	34,562	7,656	412,765	41,789
4.500	Total Expenditures		62,709,615	4,923,898	4,875,516	5,473,460	5,044,393	5,258,004	5,572,929
OTHER FINANCING USES:									
5.010	Operating Transfers-Out	1%	575,000	20,120	0	30,229	0	154,519	325,903
5.020	Advances-Out	1%	600,000	76,749	0	43,974	0	16,567	204,401
5.030	All Other Financing Uses	0%	0	0	0	0	0	0	0
5.040	Total Other Financing Uses		1,175,000	96,869	0	74,204	0	171,085	530,304
5.050	Total Expenditures and Other Financing Uses	100%	63,884,615	5,020,767	4,875,516	5,547,664	5,044,393	5,429,090	6,103,233
6.010	Excess of Revenues & Other Financing Sources over (under) Expenditures and Other Financing Uses		1,865,872	5,021,726	11,975,256	(5,199,770)	(4,733,945)	(1,025,438)	(2,878,721)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/ Replacement and New Levies		29,705,688	28,412,451	33,434,178	45,409,433	40,209,663	35,475,719	34,450,281
7.020	Cash Balance June 30		31,571,560	33,434,178	45,409,433	40,209,663	35,475,719	34,450,281	31,571,560
8.010	Estimated Encumbrances June 30		3,515,523	4,955,930	4,581,931	4,564,684	4,431,122	3,719,286	3,515,523
RESERVATION OF FUND BALANCE:									
9.030	Budget Reserve		0	0	0	0	0	0	0
9.070	Bus Purchases		0	0	0	0	0	0	0
9.080	Subtotal		0	0	0	0	0	0	0
10.010	Fund Balance June 30 for Certification of Appropriations		28,056,037	28,478,247	40,827,502	35,644,979	31,044,596	30,730,996	28,056,037

Second Digit Function

Appropriation Resolution

Report